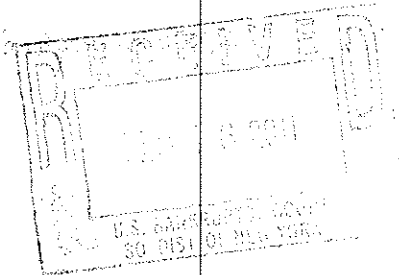


Bertha Berkowitz
1226 East 22 St
Brooklyn NY 11210
212.677.7091



February 15, 2011

RE: Madoff - Bankr. S.D.N.Y., No - 08 0789 (BRL)
Case No. 09-11893
Suspend Proceeding

Clerk of the Court
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York NY 10004 -1408

Dear Sir or Madam:

I have requested a hardship waiver with the receiver and request you suspend proceeding pending the determination of this request.

I am an 87 year old Holocaust survivor. My husband of over 50 years, Calvin Berkowitz, who invested our life savings with Mr. Madoff, died this past September 12, after a two-year struggle with brain cancer. With the collapse of the Madoff funds our only source of income was our Social Security and my husband's Veteran's disability payments, which terminated upon his death. Due to my meager income under the Federal Poverty guidelines I now am receiving Food Stamps, Medicaid, health insurance for the indigent, and handouts from a local charity to pay for my dental bills.

Your prompt affirmative response might allow me to sleep at night without the fear of being homeless.

Sincerely yours,


Bertha Berkowitz

CC: David J. Sheehan
Mark E. Hirschfield